IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 15.11.2019

CORAM:

THE HON'BLE DR.JUSTICE VINEET KOTHARI
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

C.M.A.NO.2012 OF 2017

The Commissioner of Central Excise
Salem. .. Appellant

..Vs..

Sri Amritha Sago Industries
Vadakumarai Village Sarvoy Post
Attur Taluk Survey
Salem - 636 121 .. Respondent

Prayer :

Civil Miscellaneous Appeal is filed under Section 35 G of the Customs Excise Act, 1944, against the Final Order No.42329 of 2016 (Appeal No.E/41310/2016-SM), dated 18.11.2016 and received on 12.12.2016 on the file of CESTAT, South Zonal Bench, Chennai.

For Appellant : Ms.Hema Muralikrishnan

For Respondent : Mr.S.Rajesh

J U D G M E N T

(Judgment of the Court was delivered by DR.VINEET KOTHARI, J.)

The learned counsel for the Revenue brought to our notice the instruction issued by the Central Board of Indirect Taxes and Customs, New Delhi vide instructions F.No.390/Misc./116/2017-JC dated 22.08.2019, wherein it is stipulated that appeals shall not be filed/pursued by the Department before the High Court in cases where the tax effect does not exceed Rs.1,00,00,000/- (Rupees One Crore only).

2. In the instant case, the tax effect is less than the monetary limit imposed and therefore, the appeal is dismissed as not pressed. No order as to costs.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

arr

To

1. CESTAT, South Zonal Bench,
Chennai.

2. The Commissioner of Central Excise,
Salem.

+1cc to Ms.Hema Muralikrishnan, Advocate, S.R.No.95058

C.M.A.No.2012 of 2017

CP(CO)
CS/30/12/2019